

**MMP S**  
**MILBER MAKRI S PLOUSADIS SEIDEN, LLP**

ATTORNEYS AT LAW  
1000 WOODBURY ROAD SUITE 402 WOODBURY, NY 11797  
TELEPHONE: 516.712.4000 FAX: 516.712.4013  
HTTP://WWW.MILBERMAKRIS.COM

November 14, 2023

U.S. Magistrate Judge James M. Wicks  
U.S. District Court, Eastern District of New York  
100 Federal Plaza, Courtroom 1020  
Central Islip, New York 11722

Re: *Superb Motors Inc., et al. v. Anthony Deo, et al.*  
Docket No.: 2:23-cv-6188  
Our File No.: 446-25080

Dear Judge Wicks:

We represent defendants Thomas Jones, CPA and Jones, Little & Co., CPAs LLP (together, "JLC"). Please accept this letter pursuant to Rule 3(D) of Your Honor's Individual Practice Rules to request a pre-motion conference regarding a motion by JLC to dismiss the Amended Complaint pursuant to F.R.C.P. Rules 12(b)(1) and (6). Plaintiffs' Amended Complaint contains 52 causes of action, only 6 of which are alleged against JLC. Of those 6, only 2 causes provide the alleged basis for the Court's jurisdiction over plaintiffs' claims against JLC – the First Cause of Action, sounding in Violation of RICO, 18 U.S.C. §1962, and the Second Cause of Action, sounding in Conspiracy under 18 U.S.C. §1962(d). The 4 remaining causes of action constitute state law claims brought pursuant to the Court's supplemental jurisdiction under 28 U.S.C. §1367. The Amended Complaint fails to state a claim against JLC under the First or Second Causes of Action. Accordingly, there is no basis for federal jurisdiction over JLC, and the Amended Complaint should be dismissed as against JLC with prejudice.

The Amended Complaint's "Facts" section, at ¶¶ 48-280, separately mentions JLC only 4 times:<sup>1</sup> in ¶¶ 134, 170, 245 and 255 in which plaintiffs allege, in purely general terms, that JLC somehow falsified financial statements, altered financial records, altered journal entries, and created or submitted forged instruments. JLC is mentioned in only one paragraph in the First Cause of Action – in ¶ 322, plaintiffs assert that JLC submitted false financials to create the illusion that Superb was profitable. JLC is not mentioned in the Second Cause of Action.

**A. As the RICO and Conspiracy Causes of Action Fail to State a Claim Upon Which Relief Can Be Granted Against JLC, the Court Lacks Original Jurisdiction over JLC**

Plaintiffs allege that this Court has jurisdiction over JL&C pursuant to 28 U.S.C. §1331 predicated upon claims sounding in violations of RICO under 18 U.S.C. §1962 and Conspiracy under 18 U.S.C. §1962(d). In sum, plaintiffs fail to state a claim under either federal statute. As such, the Amended Complaint should be dismissed as against JL&C with prejudice. Second Circuit law is well settled that, to establish a civil RICO claim, "a plaintiff must allege '(1) conduct, (2) of an enterprise, (3) through a pattern, (4) of racketeering activity,' as well as injury to business or property as a result of the RICO violation." *Landy v. Catholic Health Sys. of Long Island Inc.*, 711 F.3d 106, 119 (2d Cir. 2013) (quoting *Anatian v. Coutts Bank Ltd.*, 193 F.3d 85, 88 (2d Cir. 1999)). "The pattern of racketeering activity must consist of two or more predicate acts of racketeering." *Id.* (citing 18 U.S.C.

<sup>1</sup> JL&C is listed collectively with other defendants in eleven other paragraphs.

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§1961(5)). Racketeering activity is defined as “any act which indictable” under specified provisions of Title 18, including mail fraud, wire fraud, extortion, and bank fraud. 18 U.S.C. §1961(1)(B); *Sky Med Supply Inc. v. SCS Support Claims Servs., Inc.*, 17 F.Supp.3d 207, 222 (E.D.N.Y. 2014). To establish a RICO conspiracy claim, a plaintiff must prove “the existence of an agreement to violate RICO’s substantive provisions.” *Cofacredit, S.A. v. Windsor Plumbing Supply Co., Inc.*, 187 F.3d 229, 244 (2d Cir. 1999).


Plaintiffs fail to allege any facts that support either the First or Second Cause of Action as against JLC. Overall, the Amended Complaint alleges that JLC aided and/or assisted the Deo Defendants’ wrongful actions by falsifying financial statements, altering financial records, altering journal entries, and creating or submitting forged instruments, or “false financials to create the illusion that Superb was profitable.” See ¶ 255. Notably, plaintiffs fail to allege any facts to establish or support that JLC directed or operated the Deo Defendants’ scheme; thus, the allegations cannot form the basis of RICO liability as against JLC. See *In re Agape Litig.*, 681 F.Supp.2d 352 (E.D.N.Y. 2010) (court dismissed RICO claims, finding that allegations that the financial defendant had actual knowledge of a scheme to defraud the plaintiff and that defendant’s actions insufficient as a matter of law to support a RICO claim in the absence of allegations that the defendant directed or operated the scheme). Moreover, plaintiffs’ lack of specificity as to any alleged wrongdoing by JLC with respect alleged fraudulent activities serves as a separate and independent basis or grounds for dismissal of the Amended Complaint. *Brookhaven Town Conservative Comm. v. Walsh*, 258 F.Supp.3d 277, 285-86 (E.D.N.Y. 2017) (“When alleging fraudulent activities as predicate acts for a RICO claim, a plaintiff must satisfy the particularity requirements of Federal Rule of Civil Procedure 9(b)”; *Moore v. PaineWebber, Inc.* 189 F.3d 165, 172-73 (2d. Cir. 1999).

#### **B. The Court Should Dismiss State Law and Common Law Claims Against JLC**

In their 11<sup>th</sup>, 12<sup>th</sup>, 51<sup>st</sup> and 52<sup>nd</sup> Causes of Action, plaintiffs allege state law claims against JLC for alleged professional malpractice and fraud. Plaintiffs readily acknowledge that those causes of action are pending before this Court solely under the doctrine of supplemental jurisdiction. Given that the RICO and RICO Conspiracy causes of action against JLC should be dismissed for the reasons described above, the Court should also dismiss the supplemental claims alleged against JLC. As this Court recently held in *Eaves v. Levitt-Fuirst Assocs., Ltd.*, No. 22CV5525-JMA-SIL, 2023 WL 3434987, at \*4 (E.D.N.Y. May 12, 2023), “[i]n the interest of comity, the Second Circuit instructs that ‘absent exceptional circumstances,’ where federal claims can be disposed of pursuant to Rule 12(b)(6) or summary judgment grounds. Courts should ‘abstain from exercising pendent jurisdiction.’” (citations omitted). For the reasons set forth above, the Amended Complaint should be dismissed as against JLC with prejudice.

Thank you in advance for your kind consideration in this matter.

Respectfully submitted,



Peter Seiden (PS0658)

cc: All counsel of record (via ECF)



UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK

-----X  
SUPERB MOTORS INC., TEAM AUTO SALES LLC,  
ROBERT ANTHONY URRUTIA, 189 SUNRISE HWY  
AUTO LLC, NORTSHORE MOTOR LEASING, LLC,  
BRIAN CHABRIER, individually and derivatively as a  
member of NORTSHORE MOTOR LEASING, LLC,  
JOSHUA AARONSON, individually and derivatively as  
a member of 189 SUNRISE HWY AUTO, LLC, JORY  
BARON, 1581 HYLAN BLVD AUTO LLC, 1580 HYLAN  
BLVD AUTO LLC, 1591 HYLAN BLVD AUTO LLC,  
1632 HYLAN BLVD AUTO LLC, 1239 HYLAN BLVD  
AUTO LLC, 2519 HYLAN BLVD AUTO LLC, 76 FISK  
STREET REALTY LLC, 446 ROUTE 23 AUTO LLC and  
ISLAND AUTO MANAGEMENT, LLC,

Plaintiffs,

-against-

ANTHONY DEO, SARAH DEO, HARRY  
THOMASSON, DWIGHT BLANKENSHIP, MARC  
MERCKLING, MICHAEL LAURIE, THOMAS JONES,  
CPA, CAR BUYERS NYC INC., GOLD COAST CARS  
OF SYOSSET LLC, GOLD COAST CARS OF SUNRISE  
LLC, GOLD COAST MOTORS AUTOMOTIVE GROUP  
LLC, GOLD COAST MOTORS OF LIC LLC, GOLD  
COAST MOTORS OF ROSLYN LLC, GOLD COAST  
MOTORS OF SMITHTOWN LLC, UEA PREMIER  
MOTORS CORP., DLA CAPITAL PARTNERS INC.,  
JONES, LITTLE & CO., CPA'S LLP, FLUSHING BANK,  
and LIBERTAS FUNDING LLC,

Defendants.

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Upon consent of the parties, it is hereby ORDERED as follows:

1. Defendants Thomas Jones, CPA, and Jones, Little & Co., CPA's LLP (together, "JLC") shall serve their papers in support of their motion to dismiss the Amended Complaint as against JLC on or before December 13, 2023;
2. Opposition to JLC's motion to dismiss the Amended Complaint shall be served on or before January 10, 2024; and

Case No.:

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**PROPOSED  
SCHEDULING ORDER**

3. JLC's reply papers, if any, in further support of its motion to dismiss the Amended Complaint shall be served on or before January 24, 2024.

This Scheduling Order may be altered or amended upon a showing of good cause not foreseeable at the date hereof.

CONSENTED TO BY:

MILMAN LABUDA LAW GROUP PLLC

By: \_\_\_\_\_

Jamie Scott Felsen, Esq.

Emanuel Kataev, Esq.

3000 Marcus Avenue

Suite 3W8

Lake Success, NY 11042

516-328-8899

516-328-0082

jamiefelsen@mmmlaborlaw.com

emanuel@mllaborlaw.com

*Attorneys for Plaintiffs*

*Superb Motors Inc.,*

*Team Auto Sales LLC,*

*Robert Anthony Urrutia*

*1239 Hylan Blvd Auto LLC,*

*1580 Hylan Blvd Auto LLC,*

*1581 Hylan Blvd Auto LLC,*

*1591 Hylan Blvd Auto LLC,*

*1632 Hylan Blvd Auto LLC,*

*189 Sunrise Hwy Auto LLC,*

*2519 Hylan Blvd Auto LLC,*

*446 Route 23 Auto LLC,*

*76 Fisk Street Realty LLC,*

*Island Auto Management, LLC,*

*Northshore Motor Leasing, LLC,*

*Brian Chabrier,*

*Jory Baron,*

*Joshua Aaronson*

CYRULI SHANKS & ZIZMOR LLP

By: \_\_\_\_\_

Jeffrey Ruderman, Esq.  
420 Lexington Avenue, Suite 2320  
New York, NY 10170-0002  
(212) 661-6800 (office)  
(347) 379-4622 (direct dial)  
(212) 661-5350 (facsimile)  
jruderman@cszlaw.com  
*Attorneys for Plaintiffs*  
*1239 Hylan Blvd Auto LLC,*  
*1580 Hylan Blvd Auto LLC,*  
*1581 Hylan Blvd Auto LLC,*  
*1591 Hylan Blvd Auto LLC,*  
*1632 Hylan Blvd Auto LLC,*  
*189 Sunrise Hwy Auto LLC,*  
*2519 Hylan Blvd Auto LLC,*  
*446 Route 23 Auto LLC,*  
*76 Fisk Street Realty LLC,*  
*Island Auto Management, LLC,*  
*Northshore Motor Leasing, LLC,*  
*Brian Chabrier,*  
*Jory Baron,*  
*Joshua Aaronson*

\_\_\_\_\_  
Harry R. Thomasson, Jr.  
3280 Sunrise Highway  
Ste Box 112  
Wantagh, NY 11793  
516-557-5459  
hrtatty@verizon.net  
*Attorney for Defendants*  
*Anthony Deo*  
*Sarah Dea*  
*Harry Thomasson*  
*Dwight Blankenship*  
*Marc Merckling*  
*Michael Laurie*  
*Car Buyers NYC Inc.*  
*Gold Coast Cars of Syosset LLC*  
*Gold Coast Cars of Sunrise LLC*  
*Gold Coast Motors Automotive Group LLC*  
*Gold Coast Motors of LIC LLC*  
*Gold Coast Motors of Roslyn LLC*

*Gold Coast Motors of Smithtown LLC*  
*UEA Premier Motors Corp.*

MILBER MAKRIS PLOUSADIS & SEIDEN, LLP

By: \_\_\_\_\_  
John Anthony Lentinello, Esq.  
Peter Seiden, Esq.  
1000 Woodbury Road, Ste. 402  
Woodbury, NY 11797  
516-712-4000  
516-712-4013  
jlentinello@milbermakris.com  
pseiden@milbermakris.com  
*Attorneys for Defendants,*  
*Thomas Jones, CPA and*  
*Jones, Little & Co., CPA's LLP*

CULLEN AND DYKMAN LLP

By: \_\_\_\_\_  
Thomas S. Baylis, Esq.  
Ariel Ronneburger, Esq.  
333 Earle Ovington Boulevard  
2<sup>nd</sup> Floor  
Uniondale, New York 11553  
516-357-3700  
516-357-3792  
tbaylis@cullenllp.com  
*Attorneys for Defendant*  
*Flushing Bank*

SO ORDERED:

\_\_\_\_\_  
United States Magistrate Judge

\_\_\_\_\_  
Date